

a record book showing the following: Name, age, sex, and race of each inmate; date of entrance or discharge; mental and physical condition; cause of admission; family relation and condition; date of death if in the home; cost of supplies and *per capita* expense of home per month; amount of crops and value, and such other information as may be required by the board of county commissioners or the State Board of Charities and Public Welfare; and give a full and accurate report to the county commissioners and to the State Board of Charities and Public Welfare. Such report to be filed annually on or before the first Monday of December of each year.

What report to show.

To make report to commissioners and to State Board of Charities and Public Welfare.

SEC. 2. All laws and clauses of laws in conflict with this act are hereby repealed.

SEC. 3. This act shall be in effect from and after its ratification.

Ratified this 24th day of February, A. D. 1919.

## CHAPTER 73

### AN ACT FOR THE RELIEF OF SHERIFFS AND TAX COLLECTORS.

*The General Assembly of North Carolina do enact:*

SECTION 1. That all sheriffs and tax collectors who by virtue of their office have had the tax lists for the purpose of collecting the taxes of their respective counties, towns and school districts in their hands for the years one thousand nine hundred and twelve, one thousand nine hundred and thirteen, one thousand nine hundred and fourteen, one thousand nine hundred and fifteen, one thousand nine hundred and sixteen, one thousand nine hundred and seventeen, and one thousand nine hundred and eighteen; and in case of death or default in collection, their personal representatives, bondsmen, or any agent they may designate, are hereby authorized and empowered to collect arrears of taxes for each of the years aforesaid, under such rules and regulations as are now or may hereafter be provided for the collection of taxes.

Accounts of sheriffs and tax collectors failing to collect taxes, to be collected by their representatives or bondsmen.

SEC. 2. That no person shall be compelled to pay any tax under section one of this act who will make affidavit before any person authorized to administer oaths that the tax attempted to be collected has been paid, nor shall any executor or guardian be compelled to pay any tax under the provisions of this act after he shall have made final settlement: *Provided*, this act shall not authorize the sale of any land for taxes which has been conveyed to a purchaser for value and without actual notice of the non-payment of the taxes prior to January first, one thousand nine hundred and seventeen.

Affidavit by taxpayer that tax has been paid to relieve of further payment.

Proviso: act not to authorize sale of land conveyed before January 1, 1917.